

**Illinois Department of Revenue
Regulations**

Title 86 Part 295 Section 295.110 Incorporation of Use Tax Regulations by Reference
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TITLE 86: REVENUE

**PART 295
HOME RULE MUNICIPAL USE TAX IMPOSED BY MUNICIPALITIES
HAVING 2,000,000 OR MORE INHABITANTS**

Section 295.110 Incorporation of Use Tax Regulations by Reference

To avoid needless repetition, the substance and provisions of all Use Tax Rules (86 Ill. Adm. Code 150), except Subpart A as it pertains to subject matter and rate; Subpart G as it pertains to registration of out-of-State retailers; Subpart H as it pertains to deduction for collecting tax; and Subpart M as it pertains to retailers and the use of a credit memorandum to discharge State or municipal tax liabilities, are incorporated herein by reference and made a part hereof.

SOURCE: Adopted at 16 Ill. Reg. 7691, effective May 4, 1992.